

# Title 98 WAC

## LICENSING, DEPARTMENT OF (CEMETERY BOARD)

### Chapters

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### Chapter 98-11 WAC NONENDOWED CARE CEMETERIES

#### WAC

98-11-010	Financial responsibility requirements for nonendowment care cemeteries.
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#### DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

98-11-005	Definition—Section. [Statutory Authority: RCW 68.05.105(1), 88-07-032 (Order PM 714), § 98-11-005, filed 3/9/88.] Repealed by 07-11-088, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW.
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**WAC 98-11-010 Financial responsibility requirements for nonendowment care cemeteries.** Any cemetery authority defined in RCW 68.04.190 desiring to obtain a certificate of authority to operate a cemetery (as required by RCW 68.05.115, 68.05.210, and 68.05.215), that does not deposit the minimum sum required by RCW 68.40.010 in an endowment care fund shall be required by the cemetery board to present satisfactory proof that the cemetery authority has a corporate net worth, determined by generally accepted accounting principles, in excess of one hundred thousand dollars. This section does not apply to cemeteries referred to in RCW 68.05.400. Any cemetery authority which is denied a certificate of authority shall have the right to appeal the denial to the superior court of the county in which the cemetery authority is located or proposed to be located. Appeals must be taken within thirty days after the denial of the certificate of authority.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-11-010, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.105, 89-08-043 (Order PM 830), § 98-11-010, filed 3/31/89; Order 72-1, § 98-11-010, filed 9/8/72.]

### Chapter 98-12 WAC ENDOWMENT CARE CEMETERIES

#### WAC

98-12-020	Improved commercial or real estate income.
98-12-040	Records of endowment care funds.

98-12-050

Endowment care trust fund contribution for additional rights of interment, entombment or inurnment.

**WAC 98-12-020 Improved commercial or real estate income.** In determining the trust fund income for the purpose of RCW 68.44.020 and 68.44.170, an allowance for depreciation on the improved real estate will be used as a determining factor in computing fund income. The cemetery authority must document how depreciation is determined.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-12-020, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.100, 81-07-013 (Order 104), § 98-12-020, filed 3/9/81.]

**WAC 98-12-040 Records of endowment care funds.** Any cemetery authority maintaining an endowment care fund shall maintain a current accounting system in accordance with generally accepted accounting principles. The system shall track sales, receipts, and disbursements and include the following:

(1) An individual contract or agreement with each individual purchasing a right of interment with reference numbering.

(2) A record of:

- Payments received and the amount due or paid to the endowment care fund.
- Reconciliation of payments to and from the fund.
- All supporting bank and investment statements.

All records required to be maintained pursuant to this rule and Title 68 RCW, whether maintained manually or by computer, shall:

- Be retained and available for inspection for a period of seven years.
- Be understandable to the cemetery board examiner or other persons reasonably having cause to access them.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-12-040, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.100, 83-02-063 (Order 106), § 98-12-040, filed 1/5/83.]

**WAC 98-12-050 Endowment care trust fund contribution for additional rights of interment, entombment or inurnment.** A cemetery authority not exempt from this chapter must make a deposit to the endowment care fund, for additional rights of interment, entombment or inurnment, as required in RCW 68.40.010.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-12-050, filed 5/15/07, effective 6/15/07.]

### Chapter 98-14 WAC PREARRANGEMENT CONTRACTS

#### WAC

98-14-010	Definitions.
98-14-020	Itemization of charges.
98-14-080	Development plan for unconstructed, undeveloped property.
98-14-090	Records of prearrangement trust funds.
98-14-100	Qualifications of applicant for prearrangement sales license.

**WAC 98-14-010 Definitions.** All definitions of chapter 68.46 RCW apply to this chapter of WAC. In addition, the following definition applies:

"Direct cost" for the purpose of chapter 68.46 RCW, direct cost includes actual labor cost and other costs associated with delivery of the service. For example: Direct cost of providing an opening and closing may include labor, materials, fuel, equipment maintenance, and a share of overhead including benefits and insurance.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-14-010, filed 5/15/07, effective 6/15/07; Order CB 101, § 98-14-010, filed 10/17/75.]

**WAC 98-14-020 Itemization of charges.** In addition to all other requirements of the law relating to consumer contracts, prearrangement contracts must have:

- A specific itemization of charges and descriptions for each merchandise or service to be furnished or delivered.
- An itemization of services to be performed on delivered merchandise such as marker installation and care.
- An itemization of charges and descriptions for each grave niche or crypt sold.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-14-020, filed 5/15/07, effective 6/15/07; Order CB 101, § 98-14-020, filed 10/17/75.]

**WAC 98-14-080 Development plan for unconstructed, undeveloped property.** Any cemetery authority selling undeveloped graves, unconstructed crypts or niches in accordance with chapter 68.46 RCW must make available to the purchaser at the time the prearrangement contract is signed.

- A statement of estimated time schedule of the development or construction.

Estimated time schedule must:

- Be submitted to the cemetery board annually with the financial reports required by RCW 68.46.090.
- Be made available to holders of prearrangement contracts affected by the development or construction in the offices of the cemetery authority.

A cemetery authority must maintain an equivalent inventory of constructed crypts, niches and developed graves, equal to ten percent of the unconstructed crypts, niches and undeveloped graves sold through prearrangement contracts. The equivalent inventory must be located within the cemetery or an adjacent cemetery under common ownership.

Trust fund deposits required for the prearrangement contract sales of undeveloped property, will be in accordance with RCW 68.46.030.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-14-080, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.100. 02-19-018, § 98-14-080, filed 9/9/02, effective 10/10/02; 83-02-063 (Order 106), § 98-14-080, filed 1/5/83.]

**WAC 98-14-090 Records of prearrangement trust funds.** Any cemetery authority maintaining a prearrangement trust fund shall maintain a current accounting system in accordance with generally accepted accounting principles. The system shall track sales, receipts and disbursements and include the following:

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(1) An individual contract or agreement with each individual establishing a prearrangement trust agreement.

(2) A record of payments received and the amount due or paid to the prearrangement trust fund.

(3) Reconciliation of payments to and from the fund.

(4) All supporting bank and investment statements.

All records required to be maintained pursuant to this rule and Title 68 RCW, whether maintained manually or by computer, shall:

- Be retained and available for inspection for a period of seven years.
- Be understandable to the cemetery board examiner or other persons reasonably having cause to access them.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-14-090, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-14-090, filed 3/31/89. Statutory Authority: RCW 68.05.100. 83-02-063 (Order 106), § 98-14-090, filed 1/5/83.]

**WAC 98-14-100 Qualifications of applicant for prearrangement sales license.** To qualify as an applicant for a prearrangement sales license as set forth in RCW 68.05.155 and 68.46.150, applicant must hold a valid and unsuspended certificate of authority to operate a cemetery issued by the Washington state cemetery board.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-14-100, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-14-100, filed 3/31/89.]

## Chapter 98-15 WAC CREMATORIES

### DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

98-15-020 Endowment care trust fund contribution for additional rights of interment, entombment or inurnment. [Statutory Authority: RCW 68.05.100. 02-19-018, § 98-15-020, filed 9/9/02, effective 10/10/02.] Repealed by 07-11-088, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW.

## Chapter 98-16 WAC HYBRID UNITS

### DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

98-16-020 Hybrid unit as funeral merchandise or services. [Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-16-020, filed 3/31/89. Statutory Authority: RCW 68.05.100. 81-07-013 (Order 104), § 98-16-020, filed 3/9/81.] Repealed by 07-11-088, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW.

## Chapter 98-60 WAC DISPOSITION OF CREMATED REMAINS

### WAC

98-60-040

Records and documentation.

**WAC 98-60-040 Records and documentation.** (1) Permit and endorsement holders must provide a Certificate of

Disposition of Cremated Remains to the person authorizing the cremation or disposition. The certificate shall identify:

- The name of the deceased.
- The location and date of the disposition of the cremated remains.
- The manner of disposition (boat, air, or other).
- The name of the authorizing agent.
- The name of the funeral home, crematory, or cemetery arranging the service, if applicable.

(2) Permit and endorsement holders must:

- Maintain copies of records required under subsection (1) of this section for seven years from the date of disposition.
- Make records available for inspection by the board.

(3) Permit and endorsement holders shall report the number of dispositions performed in the previous year on the annual renewal form supplied by the department. Failure to provide such a report shall automatically suspend the permit or endorsement. Such permit or endorsement may be restored by making the proper report to the department.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-60-040, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.100, 93-07-040, § 98-60-040, filed 3/12/93, effective 4/12/93.]

## Chapter 98-70 WAC FEES

### WAC

98-70-010 Fees.

**WAC 98-70-010 Fees.** The following fees shall be charged by the professional licensing division of the department of licensing:

Title of Fee	Fee
Certificate of authority	
Application	\$300.00
Renewal	\$3.20
Charge per each interment, entombment and inurnment during preceding calendar year	
Crematory license/endorsement	
Application	\$140.00
Renewal	
\$3.20 per cremation performed during the preceding calendar year	
Prearrangement sales license	
Application	\$140.00
Renewal	\$70.00
Exemption from prearrangement sales license	
Application	\$70.00
Renewal	\$35.00
Cremated remains disposition permit or endorsement	
Application	\$70.00
Renewal	\$35.00

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-70-010, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.205, 68.05.225, and 43.24.086. 03-11-020, § 98-70-010, filed 5/12/03, effective 6/30/03; 99-16-079, § 98-70-010, filed 8/3/99, effective 9/3/99; 98-19-053, § 98-70-010, filed 9/15/98, effective 10/16/98. Statutory Authority: RCW 68.05.105, 97-23-010, § 98-70-010, filed 11/7/97, effective 12/8/97.]

Statutory Authority: RCW 68.05.100, 94-01-117, § 98-70-010, filed 12/17/93, effective 1/17/94; 93-07-041, § 98-70-010, filed 3/12/93, effective 4/12/93. Statutory Authority: RCW 68.05.215, 89-06-074 (Order PM 816), § 98-70-010, filed 3/1/89. Statutory Authority: RCW 68.05.100 as amended by 1985 c 402 § 8, 85-19-012 (Order 108), § 98-70-010, filed 9/6/85. Statutory Authority: RCW 68.05.100 and 68.05.230, 83-24-010 (Order 107), § 98-70-010, filed 11/29/83. Statutory Authority: RCW 68.05.100, 68.05.230 and 68.46.180, 81-24-026 (Order 105), § 98-70-010, filed 11/24/81.]

## Chapter 98-80 WAC

### RULES OF PROCEDURE FOR CREMATION

#### WAC

98-80-010	Definitions.
98-80-020	Identification of human remains.
98-80-030	Holding human remains for cremation.
98-80-070	Disposition of cremated human remains.

**WAC 98-80-010 Definitions.** (1) **"Authorizing agent"** means the person(s) legally entitled to control the disposition of the human remains.

(2) **"Crematory authority or endorsement"** the legal entity and their authorized representatives, licensed to perform cremations.

(3) **"Cremation chamber"** means the enclosed space in a crematory in which the cremation process takes place.

(4) **"Pulverization"** is the reduction of identifiable bone fragments to unidentifiable dimensions by manual or mechanical means following cremation.

(5) **"Processing"** is the removal of foreign objects from cremated human remains and may include pulverization.

(6) **"Cremation container"** means the container in which the human remains must be enclosed before being placed in the cremation chamber for cremation. A cremation container must:

- Be composed of a combustible material. If the remains are delivered to a crematory in a noncombustible container, the authorizing agent must be informed of the disposition of the container, if the container is not actually used in the cremation process. Any transfer of human remains to combustible containers at the crematory must be in accordance with chapter 18.39 RCW, Title 308 WAC, and applicable public health laws.

- Be rigid enough for placement into the cremation chamber.

- Assure protection to the health and safety of the crematory operators and others.

- Provide a proper covering for the human remains.

- Be resistant to leakage or spillage of body fluids.

(7) **"Sealable container"** means any container in which cremated human remains can be placed and closed to prevent leakage or spillage of cremated human remains.

(8) **"Holding facility"** means an area designated for the care, storage and holding of human remains prior to disposition. A holding facility must:

- Comply with any applicable public health laws.
- Preserve the dignity of the human remains.
- Recognize the personal integrity, health and safety of employees and others.
- Be secure from access by anyone other than authorized personnel.

(9) **"Cadaver"** means human remains or any part thereof, which has been donated to science for medical research purposes.

(10) **"Body parts"** means limbs and other portions of human anatomy that have been removed from a person or human remains for medical purposes during treatment, surgery, biopsy, autopsy or medical research.

(11) **"Commingling"** means the mixing of cremated human remains of more than one deceased person.

(12) **"Residue"** means the cremation products that may unavoidably remain in the cremation chamber after manual sweeping techniques are performed.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-80-010, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.100. 02-19-018, § 98-80-010, filed 9/9/02, effective 10/10/02.]

**WAC 98-80-020 Identification of human remains.** A crematory must not take custody of unidentified human remains. Before accepting human remains, the crematory must verify that identification is attached to the cremation container. Upon accepting human remains for cremation, the crematory must make a permanent record of the following:

- Name of deceased.
- Date of death.
- Place of death.
- Name and relationship of authorizing agent.
- Name of firm engaging crematory services.
- Description of the cremation container to be consumed with the human remains.
- An identification number assigned each human remains and inscribed on a metal disc or metal tag. The metal identification disc or tag must identify the crematory and accompany the human remains through each phase of the cremation, processing and packaging. The disc or tag identification number must be recorded on all paperwork regarding a human remains.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-80-020, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.100. 02-19-018, § 98-80-020, filed 9/9/02, effective 10/10/02.]

**WAC 98-80-030 Holding human remains for cremation.** (1) A crematory must not accept and hold human remains for cremation unless the human remains are contained in a cremation container.

(2) A crematory must not accept human remains in a cremation container having evidence of body fluid leakage.

(3) Human remains that are not embalmed must be held only within a mechanically or commercially acceptable refrigerated facility of adequate capacity, with a maximum temperature of 48 degrees Fahrenheit, or in compliance with applicable public health regulations.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-80-030, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.100. 02-19-018, § 98-80-030, filed 9/9/02, effective 10/10/02.]

**WAC 98-80-070 Disposition of cremated human remains.** (1) A crematory must keep a permanent record of all cremations performed and the disposition or release of the cremated human remains. The record must include the following information:

- Date of death.

- Date burial transit permit was issued.
- Date of delivery of human remains to the crematory.
- Date of cremation.
- Name of crematory operator performing the cremation.
- Name of person performing packaging, and date of packaging.

• Date of release of the cremated human remains and the name of the individual(s) to whom the cremated human remains were released; or

- Date of disposition of the cremated human remains.

(2) When cremated human remains have been in the possession of a crematory, funeral establishment or cemetery for a period of ninety days or more, the entity holding the cremated human remains may arrange for disposition in any legal manner, provided the entity:

- Attempts to contact the authorizing agent for disposition instructions by registered mail.
- Informs the authorizing agent(s) of the procedures that will be followed if disposition instructions are not received.
- Informs the authorizing agent(s) that disposition will take place if disposition instructions are not received within sixty days of initiation of the contact process.
- Informs the authorizing agent(s) that recovery of the cremated human remains, after the disposition, may or may not be possible.
- Maintains a permanent record of the location of the disposition.

(3) No entity making disposition of cremated human remains under subsection (2) of this section will be liable for the disposition or nonrecoverability of cremated human remains.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. 07-11-088, § 98-80-070, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.100. 02-19-018, § 98-80-070, filed 9/9/02, effective 10/10/02.]